



# **Partia e Ashkanlinjëve për Integrim**

**Campaign Financial Disclosure Report with Independent Auditors'  
Report thereon**

**Local Elections  
03 October 2013 – 02 November 2013**



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# **Independent Auditors' Report**

To the council of **Partia e Ashkanlinjëve për Integrim**

## **Report on Special Purpose Financial Statement**

### **Disclaimer of Opinion**

We were engaged to audit the Campaign Financial Disclosure Report of the Political Entity “**Partia e Ashkanlinjëve për Integrim**” (hereinafter referred to as “Political Entity” or “PAI” or “PE”), which comprise the statement of financial position as at November 02, 2013, and the statement of income and expenses for the period 3 October 2013 until 2 November 2013 and other explanatory information.

We do not express an opinion on the accompanying financial statements of the Political Entity “**Partia e Ashkanlinjëve për Integrim**”. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

### **Basis for Disclaimer of opinion**

- The Political Entity has not disclosed notes on assets, liabilities and equity of the PE on 2 November 2013 as required by the law no. 04 / L-212 on amending and supplementing the Law no. 03 / L-174 on Financing of Political Entities, amended and supplemented by Law No. 04 / L-058, Article 15 Financial Reporting. In the absence of supporting documentation we were unable to verify whether the stated assets, liabilities and equity correctly reflect the state of the PE on 2 November 2013.
- The Political Entity has not submitted to the CEC copies of invoices on reported expenditures as required by law no. 04 / L-212 on amending and supplementing the Law no. 03 / L-174 on Financing of Political Entities, amended and supplemented by Law No. 04 / L-058, Article 15 Financial Reporting. In the absence of supporting documentation we were unable to verify if the reported expenses were accurate and correctly represent the activity of the PE.
- In the absence of confirmations by the bank, we were unable to verify if the PE had only one bank account as required by law no. 04 / L-212 on amending and supplementing the Law no. 03 / L-174 on Financing of Political Entities, amended and supplemented by Law No. 04 / L-058, article 11, paragraph 3.

### **Emphasis of matter**

We draw attention to the following findings:

- The Political Entity has not maintained proper accounting to enable the recording of financial transactions and the preparation of financial statements according to the applicable accounting standards in Kosovo.
- The Political Entity has not defined in its Statute the possibility of exercising internal financial control and the right for its members to be informed of all revenues and expenses of political entities as well as the responsibly of relevant body for financial transaction as required by the law no. 04 / L-212 on amending and supplementing the Law no. 03 / L-174 on Financing of Political Entities, amended and supplemented by Law No. 04 / L-058, Article 17 Internal Control.
- The Political Entity has not respected the legal requirements regarding the publication of annual and campaign financial disclosure reports as required by the law no. 04 / L-212 on amending and supplementing the Law no. 03 / L-174 on Financing of Political Entities, amended and supplemented by Law No. 04 / L-058, Article 15 Financial Reporting, paragraphs 5.1 and 5.2.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Law No. 04/L-212 on amending and supplementing the Law no. 03/L-174 on the financing of Political Parties, amended and supplemented by law no. 04/L-058 and the law no.03/L-257 on amending and supplementing the law no.03/L-073 on General Elections in the Republic of Kosovo, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Political Party or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in

accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Audit & Conto sh.p.k

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Haxhi Nimanaj  
Statutory Auditor  
29 November 2017

**Statements of financial position**

| <b>Assets</b>                       |       | <b>Balance at the end<br/>of the period</b> | <b>Balance at the<br/>start of the period</b> |
|-------------------------------------|-------|---|---|
| <b>Long-term assets</b>             | Notes | <b>Amount in Euro</b>                       | <b>Amount in Euro</b>                         |
| Property, plant and equipment       |       |   |   |
| Intangible Assets                   |       |   |   |
| Other long-term assets              |       |   |   |
| <b>Total long-term assets</b>       |       |   |   |
| <b>Current assets</b>               |       |   |   |
| Accounts receivable                 |       |   |   |
| Cash and cash equivalents           |       | 132.91                                      |   |
| Other current assets                |       |   |   |
| <b>Total current assets</b>         |       | <b>132.91</b>                               |   |
| <b>Total Assets</b>                 |       | <b>132.91</b>                               |   |
| <b>Equity</b>                       |       |   |   |
| Accumulated Fund                    |       |   |   |
| Surplus / (deficit) of the year     |       | 132.91                                      |   |
| <b>Total Equity</b>                 |       |   |   |
| <b>Liabilities</b>                  |       |   |   |
| <b>Long-term liabilities</b>        |       |   |   |
| Loans payable                       |       |   |   |
| Deferred revenue                    |       |   |   |
| <b>Total Long-term liabilities</b>  |       |   |   |
| <b>Current liabilities</b>          |       |   |   |
| Accounts payable                    |       |   |   |
| Other current liabilities           |       |   |   |
| <b>Total current liabilities</b>    |       |   |   |
| <b>Total Liabilities</b>            |       |   |   |
| <b>Total equity and liabilities</b> |       | <b>132.91</b>                               |   |

## Statement of income and expenses

|   | Notes | 03 October 2013 –<br>02 November 2013 |
|---|-------|---------------------------------------|
| <b>Income</b>                               |       |                                       |
| Income from budget                          |       | <b>8,749.98</b>                       |
| Income from membership                      |       |                                       |
| Donations and cash contributions            |       | <b>0.00</b>                           |
| Contributions in kind / goods and services  |       |                                       |
| Other income                                |       |                                       |
| <b>Total Income for the period</b>          |       | <b>8,749.98</b>                       |
| <b>Expenses</b>                             |       |                                       |
| Wages and salaries                          | 2     |                                       |
| Transportation expenses                     | 2     |                                       |
| Advertising, representation and conferences | 2     | 7400.00                               |
| Purchase of goods                           | 2     |                                       |
| General expenses                            | 2     |                                       |
| Other expenses                              | 2     | 1,217.07                              |
| <b>Total expenses for the period</b>        |       | <b>8,617.07</b>                       |
| <b>Surplus / (deficit) for the period</b>   |       | <b>132.91</b>                         |

## **1. General Information**

Name: Partia e Ashkanlinjëve për Integrim

Acronym: PAI

Council: Etem Arifi (Chairman)

Finance Representative: Naim Sefa

Date of Establishment:

Address of political entity: Street “Maliq Pashë Gjinolli”, nn. Prishtinë

The financial statements of Partia e Ashkanlinjëve për Integrim have been prepared in accordance with the requirements of Law no. 04 / L-212 on Amending and Supplementing the Law no. 03 / L-174 on Financing of Political Entities, amended and supplemented by Law No. 04 / L-058, Article 15 Financial Reporting.

The Political Entity maintains a single bank account at Raiffeisen Bank Kosovo.



**Partia e Ashkanlinjëve për Integrim***Notes on Campaign Financial Disclosure Report**Local Elections 03 October 2013 until 2 November, 2013*

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**Note 2: Expenses**

| <b>Expenses</b>                                    | <b>Expenses<br/>in Euro</b> | <b>Payment<br/>in Euro</b> | <b>Outstanding amount<br/>in Euro</b> |
|--|-----------------------------|----------------------------|---------------------------------------|
| <b>Wages and salaries</b>                          |                             |                            |                                       |
| Net wages and salaries                             |                             |                            |                                       |
| Payments to observers                              |                             |                            |                                       |
| Pension contributions of the employee              |                             |                            |                                       |
| Pension contributions of the employer              |                             |                            |                                       |
| Personal Tax income                                |                             |                            |                                       |
| Other benefits                                     |                             |                            |                                       |
| <b>Transportation expenses</b>                     |                             |                            |                                       |
| Borrowed motorized vehicles                        |                             |                            |                                       |
| Fuels  |                             |                            |                                       |
| Airplane/bus/train/taxi etc. tickets               |                             |                            |                                       |
| Car insurance and maintenance                      |                             |                            |                                       |
| Any other transportation expenses                  |                             |                            |                                       |
| <b>Total transportation expenses</b>               |                             |                            |                                       |
| <b>Advertising, representation and conferences</b> |                             |                            |                                       |

**Partia e Ashkanlinjëve për Integrim***Notes on Campaign Financial Disclosure Report**Local Elections 03 October 2013 until 2 November, 2013*

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|   |                 |                 |  |
|---|-----------------|-----------------|--|
| Premises  |                 |                 |  |
| Food  |                 |                 |  |
| Cultural and recreation activities                                |                 |                 |  |
| Radio and TV advertisements                                       |                 |                 |  |
| Newsstands and newspaper advertisements                           | 2,200.00        | 2,200.00        |  |
| Other advertising, representation and conferences expenses        | 5,200.00        | 5,200.00        |  |
| <b>Total advertising, representation and conferences expenses</b> | <b>7,400.00</b> | <b>7,400.00</b> |  |
| <b>Purchase of goods</b>  |                 |                 |  |
| Supply of office  |                 |                 |  |
| Small equipment   |                 |                 |  |
| <b>Total purchase of goods</b>                                    |                 |                 |  |
| <b>General expenses</b>   |                 |                 |  |
| Rent of office space  |                 |                 |  |
| Telephone, internet and mail                                      |                 |                 |  |
| Electricity and other utilities (water and waste)                 |                 |                 |  |
| Expenses related to in-kind contributions / goods and services    |                 |                 |  |
| <b>Total general expenses</b>                                     |                 |                 |  |

**Partia e Ashkanlinjëve për Integrim**

*Notes on Campaign Financial Disclosure Report*

*Local Elections 03 October 2013 until 2 November, 2013*

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|   |                 |                 |  |
|---|-----------------|-----------------|--|
| <b>Other expenses</b>                       |                 |                 |  |
| Maintenance of office space and equipment   |                 |                 |  |
| Expenses not included in any other category |                 |                 |  |
| <b>Total other expenses</b>                 | <b>1,217.07</b> | <b>1,217.07</b> |  |
|   |                 |                 |  |
| <b>Total expenses</b>                       | <b>8,617.07</b> | <b>8,617.07</b> |  |